



Homeland
Security

May 7, 2004

MEMORANDUM FOR: Karen E. Armes
Acting Regional Director
FEMA Region IX

Robert J. Lastrico

FROM: Robert J. Lastrico
Field Office Director
Office of Audits

SUBJECT: *Audit of the County of Marin,
San Rafael, California
Public Assistance Identification Number 041-00000
FEMA Disaster Number 1203-DR-CA
Audit Report Number DS-13-04*

The Office of Inspector General (OIG) audited public assistance funds awarded to the County of Marin, San Rafael, California (County). The objective of this audit was to determine whether the County expended and accounted for Federal Emergency Management Agency (FEMA) funds according to federal regulations and FEMA guidelines.

The County received an award of \$3.9 million from the California Office of Emergency Services (OES), a FEMA grantee, for emergency and permanent repairs to County facilities damaged as a result of flooding that occurred from February 2, 1998, through April 30, 1998. The award provided 75 percent federal funding for 26 large projects and 26 small projects.¹ The audit covered the period February 2, 1998, to June 7, 2002, and included a review of six large projects and two small projects with a total award of \$1.6 million.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to *Government Auditing Standards* issued by the Comptroller General of the United

¹ Federal regulations in effect at the time of the disaster set the large project threshold at \$47,100.

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States. The audit included review of FEMA, OES, and County records, a judgmental sample of project expenditures, and other auditing procedures considered necessary under the circumstances.

The audit confirmed that the County expended and accounted for the FEMA funds according to federal regulations and FEMA guidelines. The OIG informed FEMA, OES, and County officials of the results of the audit on May 5, 2004. Since this report contains no recommendations, a response is not required. Should you have any questions concerning this report, please contact me at (510) 627-7011. Key contributors to this assignment were Humberto Melara, Venetia Gatus, and Renee Gradin.